



REQUIRED SUPPLEMENTARY INFORMATION

Required Supplementary Information – Schedule of Funding Progress

Analysis of the dollar amounts of actuarial value of assets, actuarial accrued liability, and unfunded actuarial accrued liability in isolation can be misleading. Expressing the actuarial value of assets as a percentage of the actuarial accrued liability provides one indication of funding status on a going-concern basis. Analysis of the plan over time indicates whether the plans are becoming financially stronger or weaker. Generally, the greater this percentage, the stronger the plan. Trends in unfunded actuarial accrued liability and annual covered payroll are both affected by inflation. Expressing the unfunded actuarial accrued liability as a percentage of annual covered payroll approximately adjusts for the effects of inflation and aids analysis of the Plans' progress made in accumulating sufficient assets to pay benefits when due. Generally, the smaller the percentage, the stronger the plan. The latest actuarial valuation for the Comprehensive Pension Plans, the Deputy Sheriffs' Supplemental Pension Plan, and the Correctional Officers' Supplemental Pension Plan was performed as of January 1, 2002 and for the Supplemental Pension Plans (other than Deputy Sheriff's and Correctional Officers'), the latest actuarial valuation was performed as of January 1, 2003. Information about the actuarial accrued liability for the Comprehensive Pension Plans, Deputy Sheriffs' Supplemental Pension Plans, and the Correctional Officers' Supplemental Pension Plans in 2003, 2001, and 1999 are not available because the prior actuarial valuations were as of January 1, 2002, January 1, 2000, and January 1, 1998. Information about the actuarial accrued liability of the Supplemental Pension Plans (except for Deputy Sheriff's and Correctional Officers Plans') is not available as of 2002, 2000, and 1998, because the prior actuarial valuations were as of January 1, 2003, January 1, 2001 and January 1, 1999. The significant actuarial assumptions used to compute the accrued actuarial liability are the same as those used to compute the actuarially determined contribution requirements.

Actuarial Valuation Date	Actuarial Value of Assets (a)	Actuarial Accrued Liability (AAL) (b)	Unfunded AAL (UAAL) (b-a)	Funded Ratio (a/b)	Covered Payroll (c)	UAAL as a Percentage of Covered payroll ((b-a)/c)
Comprehensive Pension Plans:						
Police						
1/1/2002	\$ 593,995,000	\$ 717,947,900	\$ 123,952,900	82.7 %	\$ 71,099,800	174.3
1/1/2000	578,669,900	631,214,800	52,544,900	91.7	64,758,100	81.1
1/1/1998	486,681,800	542,524,000	55,842,200	89.7	55,633,500	100.4
Fire Service						
1/1/2002	272,813,200	331,332,200	58,519,000	82.3	33,241,500	176.0
1/1/2000	266,087,700	299,328,100	33,240,400	88.9	29,474,800	112.8
1/1/1998	224,839,700	251,617,000	26,777,300	89.4	24,678,600	108.5
Correctional Officers'						
1/1/2002	31,646,400	50,481,500	18,835,100	62.7	14,247,800	132.2
1/1/2000	24,738,800	36,342,400	11,603,600	68.1	12,179,200	95.3
1/1/1998	13,627,700	19,029,900	5,402,200	71.6	8,326,300	64.9
Deputy Sheriff's						
1/1/2002	23,525,300	37,772,800	14,247,500	62.3	5,516,400	258.3
1/1/2000	21,007,100	27,018,200	6,011,100	77.8	5,395,400	111.4
1/1/1998	12,850,700	17,873,400	5,022,700	71.9	4,742,400	105.9

Required Supplementary Information – Schedule of Funding Progress (continued)

Actuarial Valuation Date	Actuarial Value of Assets (a)	Actuarial Accrued Liability (AAL) (b)	Unfunded AAL (UAAL) (b-a)	Funded Ratio (a/b)		Covered Payroll (c)	UAAL as a Percentage of Covered payroll ((b-a)/c)	
Comprehensive Pension Plans:								
Police								
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